

A.D. 3.6, Activity Funds

Prepared for signature 1/29/02 - effective 2/8/02

1. Policy. The Department shall maintain an activity fund to support inmate projects at each facility.
2. Authority and Reference.
 - A. Connecticut General Statutes, Sections 4-32, 4-33, 4-55, 4-57, 4-57a and 18-81.
 - B. State of Connecticut, Office of State Comptroller, Accounting Policy Services Division, Accounting Procedures Manual Activity and Welfare Funds, September 1998.
 - C. American Correctional Association, Standards for Adult Correctional Institutions, Third Edition, January 1990, Standards 3-4045 through 3-4047.
 - D. American Correctional Association, Standards for Adult Local Detention Facilities, Third Edition, March 1991, Standards 3-ALDF-1B-19 and 3-ALDF-1B-20.
3. Definitions. For the purposes stated herein, the following definitions apply:
 - A. Activity Fund. A fiduciary fund operated in accordance with C.G.S. Sec. 4-57a for the benefit of inmates, the revenue of which is derived from projects and activities organized by and for inmates.
 - B. Fiduciary fund. A fund held in trust for others. Use of the fund is limited to applications meeting the interests and intentions of those for whom the funds are being held.
4. Programmatic Responsibility. Each facility may conduct projects and activities by and for inmates as authorized by the Deputy Commissioner of Administration in consultation with the Deputy Commissioner of Facility Operations. The proceeds from such projects shall be deposited in the Activity Fund, and held in trust under the supervision of the Director of Fiscal Services. Accumulated funds may be utilized to support additional projects, or may be donated for charitable purposes. Funds shall not be used in any manner that directly or indirectly benefits employees or contractors of the Department of Correction.
5. Fiscal Services Accounting Procedures.
 - A. Deposits. All deposits shall be processed through the consolidated Activity Fund. Backup documentation shall provide a breakdown of amounts to be posted to the various projects within each facility.
 - B. Disbursements. All disbursements shall be processed in accordance with rules and regulations established by the State Comptroller. Charitable donations shall be submitted to the Director of Fiscal Services for approval prior to disbursement.
6. Records Maintenance. Fiscal Services shall maintain financial records and submit reports in accordance with the Office of the Comptroller, Accounting Procedures Manual, Activity and Welfare Funds.

7. Monthly Reports. The following monthly reports shall be prepared by Fiscal Services and distributed to the appropriate Unit Administrator and respective Lead Warden:
 - A. Income Statement. An income statement shall include a detail listing of the revenues earned during the period, expenses incurred, and net income/loss.
 - B. Balance Sheet. The balance sheet shall show the financial position of the fund on a specific date. Financial position shall be shown by listing the assets of the fund, liabilities and equity.
8. Exceptions. Any exception to the procedures in this Administrative Directive shall require the prior written approval of the Commissioner.